

The Law Offices of Diane H. Lee, P.C.*

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***Member of NY and NJ Bars**

January 28, 2019

VIA ECF

United States District Court
Southern District of New York
40 Foley Square Room 22014
New York, NY 10007
Honorable Paul G. Gardephe

Re: Fitz, et al v. Bethel Gourmet Food Corp., et al
(Case No.: 17-cv-08919)

Dear Judge Gardephe:

My firm represents the Defendants in the above-referenced matter.

In accordance with Your Honor's Order dated January 17, 2019 [Dkt. #29], Defendants propose Mr. Andrew M. Park as the independent auditor for the purposes of conducting an audit as agreed by the Parties in the Settlement Agreement. Attached to this letter are Mr. Park's resume and his fee schedule.

Mr. Andrew Park and his staff are bilingual in Korean and English, and therefore, will be able to communicate with Defendants whose ability to speak English is limited as they are first generation of immigrants. Thank you for Court's time and attention.

Respectfully submitted,

Diane H. Lee

Attachments

Andrew M. Park, CPA/CFF/CGMA, CFE, CVA

Andrew M. Park, CPA, P.C.

20 W. 36th Street, 10th Floor, New York, NY 10018

(212) 804-6277 | (917) 885-9787 | apark@andrewparkcpa.com

Education & Employment Experience

Andrew M. Park is the owner of Andrew M. Park, CPA, P.C. His primary responsibilities include forensic accounting, fraud examination, business valuation, litigation support, and tax compliance of small businesses and individuals.

Andrew was previously employed with Tardino Tocci & Goldstein, LLP, Marcum & Kriegman LLP and Pustorino, Puglisi & Co., LLP. He was primarily responsible for audit and consulting engagements. Andrew obtained a Bachelor of Science in Business Management at State University of New York at Stony Brook. In addition, he studied Accountancy at Baruch College and Louisiana State University.

Andrew obtained the Certified in Financial Forensics (CFF) and Charted Global Management Accountant (CGMA) designations from the American Institute of Certified Public Accountants, Certified Fraud Examiner (CFE) from the Association of Certified Fraud Examiners, Certified Valuation Analyst (CVA) from the National Association of Certified Valuators and Analysts, and Certified Forensic Accountant (CRFAC) from the American Board of Forensic Accounting.

In addition, Andrew holds his CPA license in the States of New York and New Jersey.

Engagements and assignments include the following:

- Forensic accounting and fraud examinations related to financial fraud and tax evasion such as underreporting and various financial schemes / money laundering / structuring
- Partnership, employee and vendor embezzlements / asset tracing, misappropriation, briberies and kickbacks
- Valuation of businesses and business interests
- Lost profit analysis and economic damages calculation
- Income, lifestyle and net worth analysis
- Family fraud and breach of fiduciary duties
- Due diligence
- Tax compliance matters / Offshore voluntary disclosures

Professional Memberships and Affiliations

- Member of the American Institute of Certified Public Accountants including Forensic and Valuation Services
- Member of the New York State Society of Certified Public Accountants including current Chairman of the Litigation Services Committee, and Member of the Business Valuation Committee
- Member of the New Jersey State Society of Certified Public Accountants including Business Valuation Forensic Litigation Services Interest Group
- Member of the Association of Certified Fraud Examiners
- Member of the National Association of Certified Valuators and Analysts
- Member of the American Board of Forensic Accounting

Presentations

Speaker, "Business Valuation Approaches", Korean-American Society of CPAs "KASCPA", November 6, 2018

Speaker, "Forensic Accounting in Business Divorces", KACPA Society of NY & NJ, Inc., December 8, 2017

Panel Speaker, Committee Chair Orientation, New York State Society of Certified Public Accountants, May 2017

Speaker, "Investigating and Litigating Criminal Cases", Korean-American CPA Association in Greater New York, October 2016

Speaker, "Fundamentals of Forensic Accounting and Litigation Support", Fraud Examination and Forensic Accounting, Economic Damages in Business, Korean-American CPA Association in Greater New York, June 2015

Speaker, "FBAR & FATCA Current Developments", New York State Society of Certified Public Accountants, Litigation and Forensic Conference, May 2015

Speaker, "IRS Offshore Voluntary Disclosure Program and the Streamlined Programs", Hana Bank, October 2014

Testimony Experience

Andrew has testified at trial as an expert witness in the State of New York.

ANDREW M PARK, CPA, P.C.
CERTIFIED PUBLIC ACCOUNTANT & CONSULTANT

January 28, 2019

VIA ELECTRONIC-MAIL: DLee@DHLLaw.com

Diane H. Lee, Esq.
The Law Offices of Diane H. Lee, P.C.
C/O Bethel Gourmet Food Group and Yeong Y. Kim
Fort Lee, NJ 07024

Re: **Feliciano Fitz, Carmelo Baez, Jesus Baez, Miguel Vasquez and Oscar Portill v. Bethel Gourmet Food Group and Yeong Y. Kim, jointly and severally.**
Case No. 17CV-08919

Dear Counsel:

Pursuant to your request dated January 28, 2019, below is the fee schedule indicated in my engagement letter.

Fees for Services

The fees for our professional services will be calculated using our standard hourly rates in effect at the time services are rendered for staff members assigned to this project, plus out-of-pocket expenses such as travel, long distance telephone, purchased data, clerical time, copying and printing costs.

<u>Position</u>	<u>Our Standard Hourly Rates</u>
Andrew M. Park	\$300
Associates	\$100 - \$275

We typically review our hourly and daily rates semi-annually on January 1st and July 1st of each year. We estimate that our professional fee for this engagement will be approximately \$10,000 as stated in the Stipulation and Order of Settlement. Our customary practice in an engagement of this type is to receive a retainer of \$5,000 upon execution of this Agreement. The retainer will be applied to the final billing. Should the matter settle or our services are otherwise not required, we will refund any credit balance that might exist net of our billed or unbilled time and disbursement charges as of the date of the request.

You will receive regular twice-monthly invoices, including fees and expenses incurred, for which payments will be due at our offices within ten (10) days of dates of invoices. In the event that you disagree with or question any amount due under an invoice, you agree that you shall communicate such disagreement to us in writing within ten (10) working days of the invoice. Any disagreement with any amount not made known to AMP within that period shall be deemed waived. To safeguard against any assertion or allegation that our work may in some way be influenced by, or contingent upon, the outcome of this matter, we require that you pay all outstanding invoices from us prior to our issuing any draft report and/or furnishing testimony in deposition or at trial.

Please feel free to contact me if you have any questions. Thank you.

Very truly yours,



Andrew M. Park, CPA/CFF/CGMA, CFE, CVA,
Certified Forensic Accountant